

Taxpayer Name: _____



Taxpayer Identification Number: _____

Schedule J - BALANCE SHEETS (See Instructions.) Beginning of Taxable Year End of Taxable Year

	Beginning of Taxable Year		End of Taxable Year	
	(A) Amount	(B) Total	(A) Amount	(B) Total
ASSETS	1. Cash			
	2. Trade notes and accounts receivable			
	(a) MINUS: Allowance for bad debts			
	3. Inventories			
	4. Gov't obligations: (a) U.S. and its instrumentalities			
	(b) States, subdivisions thereof, etc.			
	5. Other current assets (attach statement)			
	6. Mortgage and real estate loans			
	7. Other investments (attach statement)			
	8. Buildings and other fixed depreciable assets			
	(a) MINUS: Accumulated depreciation			
	9. Depletable assets			
	(a) MINUS: Accumulated depletion			
LIABILITIES AND CAPITAL	10. Land (net of any amortization)			
	11. Intangible assets (amortizable only)			
	(a) MINUS: Accumulated amortization			
	12. Other assets (attach statement)			
	13. TOTAL ASSETS			
	14. Accounts payable			
	15. Mortgages, notes, bonds payable in less than 1 year			
	16. Other current liabilities (attach statement)			
	17. Mortgages, notes, bonds payable in 1 year or more			
	18. Other liabilities (attach statement)			
19. Capital stock				
20. TOTAL LIABILITIES AND CAPITAL				

Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)		Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$

Col. 4 - See Instructions.
Col. 5 - See Instructions.
Col. 6 - Any loss amount from Line 31 of D-30.
Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Enter total taxable income as shown on Line 34 of D-30.	\$
Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)	\$

Taxpayer Name: _____

Taxpayer Identification Number: _____

SUPPLEMENTAL INFORMATION																											
1. During 2024, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue. See instructions for address.	2. PRINCIPAL BUSINESS ACTIVITY <input style="width: 100%;" type="text"/>	3. DATE BUSINESS BEGAN <input style="width: 100%;" type="text"/>																									
4. IF BUSINESS HAS TERMINATED. STATE REASON <input style="width: 100%;" type="text"/>	5. TERMINATION DATE <input style="width: 100%;" type="text"/>																										
6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.) <input style="width: 100%;" type="text"/>																											
7. Place where federal income tax return for period covered by this return was filed: <input style="width: 100%;" type="text"/>																											
8. Name(s) under which federal return for period covered by this return was filed: <input style="width: 100%;" type="text"/>																											
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2024? <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 65%;">If no, please state reason:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 100%;" type="text"/></td> </tr> </table>					Yes	No	If no, please state reason:		<input type="radio"/>	<input type="radio"/>	<input style="width: 100%;" type="text"/>																
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10. Is this return reported on the accrual basis? <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 15%;">If no, fill in the method used:</td> <td style="width: 50%;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td></td> <td> <input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 100%;" type="text"/> </td> </tr> </table>					Yes	No	If no, fill in the method used:			<input type="radio"/>	<input type="radio"/>		<input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 100%;" type="text"/>														
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	<input type="radio"/>	<input type="radio"/>		<input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 100%;" type="text"/>																							
11. Did you withhold DC income tax from the wages of your DC employees during 2024? <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 65%;">If no, state reason:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> </table>					Yes	No	If no, state reason:		<input type="radio"/>	<input type="radio"/>	<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>												
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			<input style="width: 100%;" type="text"/>																								
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2023? If yes, enter name under which return was filed: <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 65%;">If no, state reason:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> </table>					Yes	No	If no, state reason:		<input type="radio"/>	<input type="radio"/>	<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>								
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13. Does this return include income from more than one business conducted by the taxpayer? (If yes, list businesses and net income (loss) of each.) <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 65%;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> </table>					Yes	No			<input type="radio"/>	<input type="radio"/>	<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>								
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14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? (If yes, list names and addresses of the other businesses.) <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 65%;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> </table>					Yes	No			<input type="radio"/>	<input type="radio"/>	<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>								
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			<input style="width: 100%;" type="text"/>																								
15. (a) Is this business unitary with a partnership or another corporation? <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 65%;">If yes, explain:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> </table> (b) Is this business unitary with a combined group? <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 65%;">If yes, explain:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 100%;" type="text"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 100%;" type="text"/></td> </tr> </table>					Yes	No	If yes, explain:		<input type="radio"/>	<input type="radio"/>	<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>		Yes	No	If yes, explain:		<input type="radio"/>	<input type="radio"/>	<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>
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16. Did you file an annual ballpark fee return? <table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 65%;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td></td> </tr> </table>					Yes	No			<input type="radio"/>	<input type="radio"/>																	
	Yes	No																									
	<input type="radio"/>	<input type="radio"/>																									

Worldwide Combined Reporting Election Form



Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number (9 digits)

Taxable Year YYYY

Input field for Taxable Year (4 digits)

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent (30 characters)

Telephone number

Input field for Telephone number (10 digits)

Business address line #1

Input field for Business address line #1 (30 characters)

Business address line #2

Input field for Business address line #2 (30 characters)

City

Input field for City (25 characters)

State

Input field for State (2 characters)

Zip code +4

Input field for Zip code +4 (9 characters)

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the DC Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Input field for Date Beginning Tax Period (8 digits)

Date Ending Tax Period: MMDDYYYY

Input field for Date Ending Tax Period (8 digits)

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.



Combined Group Members' Schedule



NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

Important: Print in CAPITAL letters using black ink.

Worldwide

Taxpayer Identification Number of Designated Agent

Taxable year ending MMDDYYYY

Number of members in the combined group

Grid for Taxpayer Identification Number

Grid for Taxable year ending MMDDYYYY

Grid for Number of members in the combined group

Name of Designated Agent

Telephone number

Grid for Name of Designated Agent

Grid for Telephone number

Business mailing address line #1

Grid for Business mailing address line #1

Business mailing address line #2

Grid for Business mailing address line #2

City

State

Zip Code + 4

Grid for City

Grid for State

Grid for Zip Code + 4

A List the designated agent and all combined members	B Taxpayer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	D Is the member new to the combined group?	E Was gross income received from District sources?	F Does the member have nexus in DC?
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
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		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>

Note: If more than 14 combined members, continue list on a separate sheet of paper.

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible to claim a credit against the franchise tax. The credit is equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also take a deduction for the salary paid to the donor employee for that period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

Organ and Bone Marrow Donor Credit — Computation —			
Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
Bone Marrow Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
		Total of Col. 4. Enter here and on Schedule UB.*	\$ _____

*Line 3 of Schedule UB for D-20 filers
Line 14 of Schedule UB for D-30 filers

Employer-Assisted Home Purchase Tax Credit — Computation —	
1. Number of Eligible Employees <input style="width: 40px;" type="text"/>	
2. Amount of Homeownership Assistance provided during this period to Eligible Employees.....x 50%	\$ _____
3. Tax Credit (Cannot exceed Line 2 amount and limited to \$2,500 per Eligible Employee)	\$ _____
<p>Enter amount from Line 3 on Line 7 of Schedule UB for D-20 filers, or Line 18 of Schedule UB for D-30 filers.</p>	

Employer-Assisted Home Purchase Tax Credit

An employer who provides homeownership assistance to eligible employees through a certified home purchase program may be eligible to claim a credit against the franchise tax if certain conditions are met. See instructions and DC Code Section 47-1807.07 for further details.

